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Listing of Claims:

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Claims 1-23 (Canceled).

- 24. (Currently Amended) A roof member for a cab of a work machine, said cab roof member comprising:
- a foam layer formed by foaming a plastic material foamed polyurethane resin laver;
- a reinforcing iron plate which is provided on an interiorside face of the foam foamed polyurethane resin layer; and
- a sound absorbing layer formed on an interior-side face of the reinforcing iron plate.
- 25. (Currently Amended) The roof member for the cab of the work machine according to claim 24, wherein the reinforcing iron plate is iron and is 3.2 - 4.5mm thick.

Claim 26 (Canceled).

27. (Withdrawn) The roof member for the cab of the work machine according to claim 24, wherein an interior surface of the sound absorbing layer is covered by a sheet material having a high porosity which comprises one of a cotton fabric, a nylon fabric and a nonwoven fabric.

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- 28. (Withdrawn) The roof member for the cab of the work machine according to claim 24, wherein an interior surface of the sound absorbing layer is coated with a thin, thermoplastic sheet material.
- 29. (Currently Amended) The roof member for the cab of the work machine according to claim 24, wherein the reinforcing <u>iron</u> plate is integrated with the <u>foam foamed polyurethane resin</u>.

Claim 30 (Canceled).

- 31. (Currently Amended) The roof member for the cab of the work machine according to claim 24, wherein a top face of the roof member is curved so as to bulge upwardly, and the reinforcing <u>iron</u> plate curves with the curved face.
- 32. (Currently Amended) The roof member for the cab of the work machine according to claim 24, further comprising one of a mold coating layer and a painted sheet laminated layer provided on a top face of the foam body foamed polyurethane resin layer so as to be a top layer of the cab roof member.

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33. (Previously Presented) The roof member for the cab of the work machine according to claim 24, wherein the cab roof member is molded with fastening pieces embedded in a joint area to be joined to a structural frame of the cab, and the cab roof member is coupled with the structural frame by bringing mating fastening members into engagement with the fastening pieces through the structural frame when assembling the cab.